

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

Investigation by the Department of Telecommunications and Energy on its own Motion into the Appropriate Pricing, based upon Total Element Long-Run Incremental Costs, for Unbundled Network Elements and Combinations of Unbundled Network Elements, and the Appropriate Avoided Cost Discount for Verizon New England, Inc. d/b/a Verizon Massachusetts' Resale Services in the Commonwealth of Massachusetts

DTE 01-20

**AT&T'S FIRST LIST OF PROPOSED EXHIBITS
(for Cost of Capital and Depreciation Witnesses)**

Cost of Capital

Ex. ATT-VZ 10-1
Ex. ATT-VZ 10-3 Supplemental
Ex. ATT-VZ 10-4
Ex. ATT-VZ 26-13

Ex. ATT-1	Direct Testimony of John Hirshleifer dated May 8, 2001
Ex. ATT-2	Rebuttal Testimony of John Hirshleifer dated July 18, 2001
Ex. ATT-3	Surrebuttal Testimony of John Hirshleifer dated December 17, 2001

Depreciation

Ex. ATT-VZ 1-8
Ex. ATT-VZ 1-12
Ex. ATT-VZ 24-1
Ex. ATT-VZ 24-2
Ex. ATT-VZ 24-3
Ex. CC-VZ 1-14

Ex. ATT-4	Excerpt from Financial Accounting Standards Board, "Statement of Financial Accounting Concepts No. 2: Qualitative Characteristics of Accounting Information" (May 1980), cited in the Surrebuttal Testimony of Dr. John M. Lacey on behalf of Verizon, at 13-14
Ex. ATT-5	Direct Testimony of Richard Lee dated May 8, 2001

Ex. ATT-6

Rebuttal Testimony of Richard Lee dated July 18, 2001

Ex. ATT-7

Surrebuttal Testimony of Richard Lee dated December 17, 2001

Respectfully submitted,

**AT&T COMMUNICATIONS OF
NEW ENGLAND, INC.**

Jeffrey F. Jones, Esq
Kenneth W. Salinger, Esq.
Jay E. Gruber, Esq.
PALMER & DODGE LLP
111 Huntington Avenue
Boston, MA 02199
617.239.0100

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